



MONTGOMERY COUNTY ETHICS COMMISSION

Stuart D. Rick
Chair

Kenita V. Barrow
Vice Chair

March 21, 2013

Advisory Opinion 13-03-001

This is in response to your letter of March 11, 2013, requesting an advisory opinion as to whether the financial disclosure requirement regarding liabilities applies to tax debts owed to either the Internal Revenue Service or the State Comptroller. You also ask if tax debts are reportable, at what point they become reportable. You indicate that if the Commission concludes that tax debts are reportable, you will amend your annual financial disclosure forms accordingly.

The Montgomery County Public Ethics Law, at 19A-19(f), requires the disclosure of “all liabilities over \$500 owed at any time during the previous year by the filer, except a debt owed to a relative. . . .” The Commission concludes that overdue taxes over \$500 are a “liability” for reporting purposes while unpaid. While the Ethics Commission would not view receipt of a routine tax bill or the accruing of annual income tax liability of over \$500 as being a trigger for financial disclosure of a liability, the Commission does view an overdue tax debt as a liability that is required to be reported.

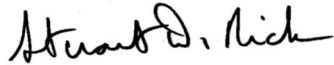
Financial disclosure filers who have a question as to what constitutes an “overdue” tax liability are encouraged to contact the Ethics Commission with respect to the particulars of their individual circumstances.

Lastly, as there is no function within the online financial disclosure system for amending financial disclosure reports, we suggest that any amendments to filings from prior years be in the form of an explanatory letter identifying the nature of the amendments with reference to the years of the filings being amended. If more than one report is being amended, at the election of the filer, separate amendments can be filed for each report being amended. Upon request by the public for a copy of public financial disclosure reports for those reports that have been amended, the Ethics Commission will release a copy of the requested original report filed online along with a copy of any amendments filed relating to that report.

Montgomery County Ethics Commission

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OFFICE 240-777-6670, FAX 240-777-6672

Sincerely,

A handwritten signature in black ink, appearing to read "Stuart D. Rick". The signature is fluid and cursive, with the first name "Stuart" being more prominent.

Stuart D. Rick

Chair

Montgomery County Ethics Commission